REMARKS

Claims 1-23 are currently pending in this application. Claims 1-4 and 10-14 have been withdrawn from consideration, and claims 5-9 and 15-23 have been rejected. Claims 5, 15 and 23 have been amended, and claims 24-29 are new. No new matter has been added. Support for the claim amendments can be found at least at paragraphs [0012], [0013], [0025] and [0026] and FIGS. 1, 4 and 5 of Applicants' published patent application. In view of the foregoing amendments and following remarks, the Applicants request reconsideration of the rejections, and a notification of allowance of the Application.

CLAIM REJECTIONS UNDER 35 U.S.C. § 103

Claims 5-9 and 15-23 stand rejected under 35 U.S.C. §103(a) as allegedly being unpatentable over Zawadzki et al. (U.S. Patent No. 7,107,268) in view of Using Microsoft Excel 97, by Hallberg Bruce A., Sherry Kinkoph and Bill Ray (hereinafter "UME"). Applicants respectfully traverse.

Claims 5-8, 15, 16 and 18-23 are Allowable

Independent claims 5 and 15 recite, in part:

> receive, at the financial management system **comprising a hierarchical working budget database in a first data storage area and a hierarchical reference budget database in a second data storage area**, a budget item for entry into the working budget database, wherein the budget item is represented by a value;
>
> execute, by a rules manager, one or more rules stored in a rules array data structure **stored separately from the working budget database and the reference budget database,** the rules including pointers to entries within the hierarchy of the working budget database and entries within the hierarchy of the reference budget database, a definition of a test relationship between the entries in the working budget and the entries in the reference budget and a definition of a response that is a function of the test relationship,

In the rejection of claims 5, 15 and 23, the Office admits at page 3 of the Final Office Action that Zawadzki does not teach the above highlighted claim language. The Office asserts that UME discloses the above highlighted claim language.

As background, the Office asserts that the IF conditional statements described at page 204 of UME are analogous to the claimed rules. UME explains that the IF function "performs a logical test you specify, and then returns one of two values depending on whether the logical test is true or false." But the example shown at page 204 only refers to cells C10 and D10 in a

worksheet, it does not refer to a data structure having pointers to a working budget database located in a first storage area and a reference budget database located in a second storage area as recited in the independent claims. Furthermore, the alleged pointers to cells C10 and D10 of the IF function in the cited pages are only suitable for use within that specific Excel spreadsheet, they do not refer to any data outside of the Excel spreadsheet.

Applicants had previously argued that UME does not disclose separate databases for the working budget and the reference budget, and a rules array that is stored separately from the working budget and the reference budget as recited in the claims. The Office in the response to Applicants' arguments states at page 6 of the Final Office Action that UME discloses importing data into the Excel spreadsheets at pages 417, 609 and 642. However, as explained in the UME at each of the citations, to implement the IF functions of the Excel spreadsheet, which the Office asserts are analogous to the claimed rules, the user must define the cell within the Excel spreadsheet to which the imported data would be imported. This is an additional level of complexity that is not present in claims 5 and 15. The Office ignores the fact that the claimed pointers point to entries in separate databases, and that the applied prior art only points to a specific cell within the same spreadsheet. Applicants claims are patentably different from the applied prior art. Accordingly claims 5 and 15 are allowable. As for claims 6-8, 16 and 18-22 that respectfully depend from claims 5 and 15, these claims are allowable for at least the same reasons.

Claims 9 and 17 are Allowable

Dependent claims 9 and 17 also recite allowable subject matter. Claims 9 and 17 recite:

> identifying elements within the working budget database that are to be changed by the new budget item, and
> **identifying rules for which the identified elements are operands,**
> **wherein the executing causes only the identified rules to be executed.**

The Office alleges that the above features are disclosed in Zawadzki at column 4, lines 42-47, column 23, lines 8-10 and lines 39-49, and column 25, lines 15-24. However, at page 3 of the Office Action, the Office specifically states that Zawadzki does not disclose rules. Therefore, it is unclear how Zawadzki now recites specific features of the rules. The text at column 4, lines 42-47 of Zawadzki refers to linking financial object, but does not explain or suggest the claimed "executing causes only the identified rules to be executed." As for the text at column 23, lines 8-10 of Zawadzki, it merely states that financial objects affected by the purchase order are

updated, it does not refer to a rule as admitted by the Office. Lines 39-49 of column 23 of Zawadzki offers only a description of a project tree hierarchy, not of the claimed identifying. And the text at column 25, lines 15-24 of Zawadzki only explains that modifications in the financial rollup component of the project tree traverses the project tree in an upward direction and updates any nodes that are defined as financial. This is not the same as executing the identified rules as recited in claims 9 and 17, but a mere updating of nodes without reference to a rule. Claims 9 and 17 are allowable.

As for claim 23, it specifically recites, among other features:

> a ***working budget hierarchical database storage device*** storing a working budget database having an amendable budget items, wherein the budget items are represented by a value;
> a ***reference budget hierarchical database storage device, separate from the working budget database storage device***, storing reference budget database having reference budget items in a hierarchy, the reference budget items having a value and corresponding to the budget items of the working budget stored in the working budget database;
> a ***rules array data structure, separate from the working budget hierarchical database*** and ***the reference budget hierarchical database***, storing a plurality of rules, the rules including pointers to entries ***within the hierarchy of the working budget hierarchical database*** and reference budget items ***within the hierarchy of the reference budget hierarchical database***, a definition of a test relationship that between the entries in the working budget and the entries in the reference budget and a definition of a response that is a function of the test relationship;

The Office generally relies on the rejection of claims 5 and 15 to reject claim 23. However, in the rejection, the Office does not specifically identify where features such as the claimed data structure may be found in the cited prior art.

Accordingly, Applicants respectfully submit that Zawadzki and UME, either individually or in combination, do not disclose or suggest all of the features recited in Applicants' independent claims 5, 15, and 23. Claims 5, 15, and 23 are allowable. Claims 6-9 and 16-22 depend from claims 5 and 15, respectively, and are also allowable.

New Claims 24-29 are Allowable

Claims 24-29 recite an additional level of detail that is neither disclosed or suggested in the applied prior art.

For example, claim 24 recites:

wherein the hierarchy of the reference budget hierarchical database comprises a plurality of nodes at different levels in the hierarchy, and, in at least one of the rules, ***a pointer to the entry in the reference budget database points to all of the nodes in at least one of the different levels***, and a single rule applies to all entries at that level.

None of the applied prior art discloses such a feature as highlighted above.

Additionally, claim 27 recites:

wherein the pointers to the entries in the working budget database to retrieve working budget values are also applied to the reference budget database to retrieve reference budget values for application of a rule.

None of the applied prior art discloses such a feature as highlighted above. Accordingly, claims 24-29 are allowable.

CONCLUSION

In light of the above discussion, Applicants respectfully submit that the present application is in all aspects in allowable condition, and earnestly solicits favorable reconsideration and early issuance of a Notice of Allowance.

Although not believed necessary, the Office is hereby authorized to charge any fees required under 37 C.F.R. § 1.16 or § 1.17 or credit any overpayments to Deposit Account No. 11-0600. The Office is invited to contact the undersigned at 202-220-4200 to discuss any matter regarding this application.

Respectfully submitted,

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